--- 20 Cigarettes - imperforate - Series “C” - “Imperial Tobacco” - [6-10D] - 1935-39 ---

Dating back to the “Series of 1889” (the first cigarette stamps to carry a numbered denomination) the twenty cigarettes stamp in its initial form was **1/20th pound**. If 1/20th pounds equalled 20 cigarettes, then 1 pound equalled 400 cigarettes, and 2½ pounds equalled 1000 cigarettes, which over the years was the production target for *small* cigarettes (i.e. under three pounds per thousand).

The imperforate twenty cigarette Series “C” is first listed as used by “Imperial Tobacco” in July 1935. The hidden letters on the stamp [A-D] must indicate that the die was approved for BABN in 1935. BABN records indicate that the stamp was printed in sheets of 130 stamps (13 x 10).

★**RC-386** - 20 cigarettes, imperf, coded **6-10-D / CFB** by “Imperial Tobacco” in June 1935

★**RC-386** - 20 cigarettes, imperf, coded **AJC / 6-10D** by “Imperial Tobacco” in July1939

--- the cancellations read vertically up - 6 copies to date ---

[★RC-381]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1935	---	---	---	---	---	CFB	AFC	BFC	CFC	AFD	BFD	---

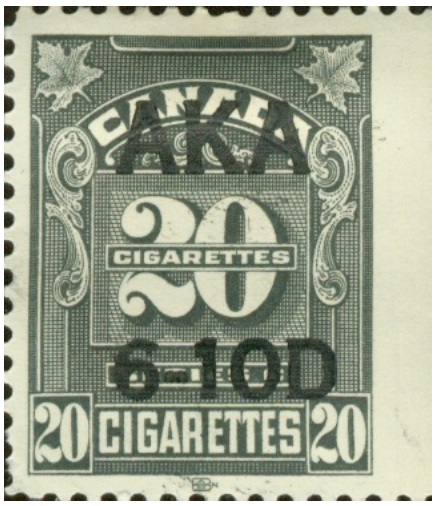
--- the cancellations read horizontally upright - 13 copies to date ---

[★RC-381]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1935	---	---	---	---	---	---	---	---	---	---	---	---
1936	---	---	---	---	---	---	---	---	---	---	BGD	---
1937	AHA	---	CHA	---	---	---	AHC	BHC	CHC	AHD	BHD	---
1938	BIA	---	---	---	---	---	AIC	---	---	AID	---	---
1939	---	---	---	---	---	---	AJC	BJC	---	---	---	---

--- 20 Cigarettes - perforated - Series “C” - “Imperial Tobacco” - [6-10D] - 1939-40 ---

When the wartime Budget of September 1939 increased the excise duty on *small cigarettes* from $ 4.00 to $ 5.00 per thousand (2¢ per 20 cigarettes) the companies in attempting to maintain a 20¢ price on their brands reduced the size of the twenty cigarette package by two cigarettes to eighteen, and the twenty cigarette size was temporarily discontinued except for the perforated stamp - see the following:

t



h

★**RC-242** - 20 cigarettes, perf 12, “Series of 1915”, coded **BJC** for August 1939 - probably by “Imperial Tobacco”

★**RC-385** - 20 cigarettes, perf 11, Series “C”, coded **BJB** for May 1939, and rollered 6-10-D by “Imperial Tobacco”

★**RC-385** - 20 cigarettes, perf 11, Series “C”, coded **AKA / 6-10D** for January 1940 by “Imperial Tobacco”

	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1939	---	---	---	---	BJB	---	---	BJC	---	---	---	---
1940	AKA	---	---	---	---	---	---	---	---	---	---	---

--- 20 Cigarettes - imperforate - Series “C” - “Imperial Tobacco” - [6-10D] - 1940-42 ---

When the next Budget of June 1940 increased the excise duty on *small cigarettes* from $ 5.00 to $ 6.00 per thousand (simultaneously reducing the maximum weight of *small cigarettes* to 2½ pounds per thousand) the manufacturers responded by re-introducing the twenty cigarette pack at 25¢,

The Province of Quebec on July 1st 1940, abolishing all previous municipal and provincial tobacco taxes, imposed a 10% tobacco tax on all items selling at or in excess of 10¢ (with any fraction of a tax-cent counting as a whole cent). This increased the price of twenty cigarettes sold in Quebec to 28¢, and to quiet complaints and to keep the price at an even level, the manufacturers early in 1941 introduced a pack of eighteen cigarettes - intended for sale in *Quebe*.at 25¢.

--- the cancellations read horizontally upright - 24 copies to date ---

★**RC-386** - 20 cigarettes, imperf, coded **AKC / 6-10D** by “Imperial Tobacco” in July1940

[★RC-386]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1940	---	---	---	---	---	---	AKC	BKC	CKC	AKD	BKD	CKD
1941	ALA	BLA	CLA	ALB	BLB	CLB	ALC	BLC	CLC	ALD	BLD	CLD
1942	AMA	BMA	CMA	AMB	BMB	CMB	---	---	---	---	---	---

--- 20 Cigarettes - “Imperial Tobacco” provisional for the Budget of June 1942 ---

When the Budget of June 23rd 1942, under the “Special War Measures Act” imposed an excise tax of 1¢ per five cigarettes or fraction thereof, “Imperial Tobacco” surcharged *on-hand* sheets of the perforated twenty cigarettes with their three-line 3½ and 2½ mm. Gothic **4¢ / EXCISE / TAX** as the company provisional **RC-484**.

It is unusual to see this company surcharge with a date coded cancellation. Probably the perforated stamps were obtained after the June 1942 Budget had been tabled, and the product was thus added excise tax pre-paid.

★**RC-484 - 4¢ / EXCISE / TAX** on 20 cigarettes, perf 11, coded **CMD / 6-10D** by “Imperial Tobacco” in December 1942

[★RC-484]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1942	---	---	---	---	---	---	---	---	CMC	---	---	CMD

Also under the June 1942 Budget “Imperial Tobacco” surcharged *on-hand* sheets of the imperforate twenty cigarettes stamp with their three-line 3½ and 2½ mm. Gothic **4¢ / EXCISE / TAX** as the company provisional **RC-483**.

★**RC-483 - 4¢ / EXCISE / TAX** on 20 cigarettes, imperf, uncoded “Imperial Tobacco” provisional for the June 1942 Budget

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--- 20 Cigarettes - BABN's surcharge for the Budget of June 1942 ---

For general distribution under the 1942 Budget, BABN surcharged the imperforate twenty cigarettes stamp with their three-line 6 and 3 mm. Gothic **4c. / EXCISE / TAX** as **RC-635**.

★**RC-635 - 4c. / EXCISE / TAX** on 20 cigarettes, imperf, coded **BMC / 6-10D** by "Imperial Tobacco" in August 1942

--- the cancellations read horizontally upright - 8 copies to date ---

[★RC-635]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1942	---	---	---	---	---	---	---	BMC	CMC	AMD	BMD	CMD
1943	ANA	BOA	COA	---	---	---	---	---	---	---	---	---

Also under the June 1942 Budget BABN surcharged sheets of the perforated twenty cigarettes stamp with their three-line 6 and 3 mm. Gothic **4c. / EXCISE / TAX** as **C-478**. The collection ***does not contain*** a copy cancelled by "Imperial Tobacco".

★**RC-636 - 4c. / EXCISE / TAX** on 20 cigarettes, perf 11, uncoded

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--- 20 Cigarettes - “Imperial Tobacco” re-surcharge of RC-635 for the Budget of March 1943 ---

When the Budget of March 3rd 1943 doubled the excise tax, “Imperial Tobacco” re-surcharged their *on-hand* sheets of the imperforate **RC-635** in deep blue ink with their familiar 6½ mm. Gothic **8c.** over a 4 x 11 mm. *killer slug* **OO** as the Imperial company provisional **RC-668**.

The initial copies of these *on-hand* sheets of **RC-635** had already been pre-coded **COA / 6-10D** for March use under the 1942 Budget, and the later uncoded copies were using Imperial’s remaining *on-hand* sheets.

There should also be a *one-time* “surcharge / coding” in blue ink **8c. / OO / AOB / 6-10D** applied to **RC-635** obtained from Ottawa under the Budget of March 1943 - **WANTED!**

★**RC-668 - 8c. and OO** over **4c. / EXCISE / TAX** on 20 cigarettes, imperf,
coded **COA / 6-10D** by “Imperial Tobacco” in March 1943

Also under the March 1943Budget “Imperial Tobacco” re-surcharged sheets of the *perforated* **RC-636** in deep blue ink with their familiar 6½ mm. Gothic **8c.** over a 4 x 11 mm. *killer slug* **OO** as the company provisional **RC-669**. The collection contains a copy coded **8c. / OO / AOB / 6-10D**, where the sheets of **RC-636** were obtained from Ottawa post-Budget.

In error, “Imperial Tobacco” surcharged some sheets of **RC-770** - the 1943 BABN **8c. / EXCISE / TAX** surcharged imperforate twenty cigarette stamp - with the above Imperial 1943 blue **8c. / OO** resurcharge. The catalogue lists this error as **RC-670**. To date the collection ***does not contain*** a “company code cancelled” copy of this error.

★**RC-669 - 8c. / OO / AOB / 6-10D** on **RC-636**

★**RC-670 - 8c. / OO** on **8c. / EXCISE / TAX** - error

--- 20 Cigarettes - BABN's re-surcharge of RC-636 for the Budget of March 1943 ---

Under the Budget of March 1943 BABN re-surcharged **RC-636** in dark blue ink with their usual 6½ mm. *killer* Gothic **8c.** as **RC-744**. The initial copies from April are coded **AOB / 6-10D** in deep blue, and were using Imperial's surplus surcharge ink. Accounting procedures had changed, and Ottawa now supplied tax stamps on demand with payment being made in the following month for stamps requisitioned in the previous month. Thus there was no reason for a company to make its own re-surcharges, except as a stop-gap to keep production moving and to empty its vault of pre-Budget sheets, or as a service to Ottawa.

This BABN resurcharge also occurs in a light blue (partially transparent) shade of ink and in September / October 1943 with the date / company code reversed. I have no idea why this code reversal was used.

★**RC-744** - **8c.** over **4c.** / **EXCISE** / **TAX** on 20 cigarettes, imperf, coded **COA / 6-10D** by "Imperial Tobacco" in March 1943

★**RC-744** - **8c.** over **4c.** / **EXCISE** / **TAX** on 20 cigarettes, imperf, coded **6-10D / AOD** by "Imperial Tobacco" in October 1943

--- the cancellations read horizontally upright - 9 copies to date ---

[★RC-744]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1943	---	---	---	AOB	BOB	COB	AOC	BOC	COC	AOD	---	---
			COA	AOB								

--- 20 Cigarettes - BABN's surcharge of RC-386 for the Budget of March 1943 ---

--- with the 11 mm. wide T A X ---

For general distribution under the Budget of March 1943, BABN surcharged the imperforate twenty cigarette stamp with their familiar 6 and 3 mm. red Gothic **8c. / EXCISE / TAX** as **RC-770**. In March / April 1943 "Imperial Tobacco", prior to switching to black ink, used their remaining blue surcharging ink in making their5 *code / cancellations* **COA / 6-10D** and **AOB / 6-10D**. By mid-April their cancellations are in black ink.

★**RC-770 - 8c. / EXCISE / TAX** on 20 cigarettes, imperf, coded **COA / 6-10D** by "Imperial Tobacco" in March 1943

★**RC-770 - 8c. / EXCISE / TAX** on 20 cigarettes, imperf, coded **AOB / 6-10D** by "Imperial Tobacco" in April 1943

--- the cancellations read horizontally upright - 50 copies to date ---

[★RC-770]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1943	---	---	COA	AOB	---	---	---	---	---	---	---	---
1943	---	---	---	AOB	BOB	COB	AOC	BOC	COC	AOD	BOD	COD
1944	APA	BPA	CPA	APB	BPB	CPB	APC	BPC	CPC	APD	BPD	CPD
1945	ASA	BSA	CSA	ASB	BSB	CSB	ASC	BSC	CSC	ASD	BSD	CSD
1946	ATA	BTA	CTA	ATB	BTB	CTB	ATC	BTC	CTC	ATD	BTD	CTD
1947	AVA	BVA	CVA	---	---	---	---	---	---	---	---	---

--- 20 Cigarettes - BABN's surcharge of RC-386 for the Budget of March 1943 ---

--- with the 9 mm. narrow TAX ---

Early in 1944 BABN surcharged the twenty cigarette stamp with a narrow 9 mm. **TAX** in their usual 6 and 3 mm. red Gothic **8c. / EXCISE / TAX**. This is listed in the catalogue as **RC-782** as *imperforate*; and as **RC-783** as *perforated 11*. The red ink is a brighter shade, and these stamps can be easily picked out of a pile of stamps.

★**RC-782** - **8c. / EXCISE / TAX** on 20 cigarettes, imperf, coded **APA / 6-10D** by "Imperial Tobacco" in January 1944

[★RC-782]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1944	APA	BPA	---	---	---	---	---	---	---	---	---	---

★**RC-783** - **8c. / EXCISE / TAX** on 20 cigarettes, imperf, coded **CSA / 6-10D** by "Imperial Tobacco" in March 1945

[★RC-783]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1944	---	---	---	---	---	---	---	---	---	---	---	---
1945	---	---	CSA	---	---	---	---	---	---	---	---	---

--- 20 Cigarettes - surcharge free - post April 1947 ---

When legislation subsequent to the Budget of April 1947 abolished the mandated printing of the excise tax on the stamp, use of the unsurcharged twenty-five cigarette stamp resumed. The red ink cancellations were used on packs sold in the Province of Quebec - which had a different tax structure.

★**RC-386 -** 20 cigarettes, imperf, coded **AVB / 6-10D** by "Imperial Tobacco" in April 1947

★**RC-386 -** 20 cigarettes, imperf, coded **BDB / 6-10D** by "Imperial Tobacco" in May 1951

--- the cancellations read horizontally upright - 53 copies to date ---

[★RC-386]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1947	---	---	---	AVB	BVB	CVB	AVC	BVC	CVC	AVD	BVD	CVD
1948	AAA	BAA	CAA	AAB	BAB	CAB	AAC	BAC	CAC	AAD	BAD	DAD
1949	ABA	BBA	CBA	ABB	BBB	CBB	ABC	BBC	CBC	ABD	BBD	CBD
1950	ACA	BCA	CCA	ACB	BCB	CCB	ACC	BCC	CCC	ACD	BCD	CCD
1951	ADA	BDA	CDA	ADB	BDB	CDB	---	---	---	---	---	---
					BDB	CDB						

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